App F IX 4

Previous References
Ml 73-29 (1-2)

P=10/B

1948-49
(Ml)

File No 10-48
Serial Nos 158, 159

Later References
C-M 73-49 (1,2)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for May '49

SUBJECT

Recovery of profession tax due to the Bangalore City Municipality from the Officers and the Officials in Govt Service

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To The Ml. Comr, Bangalore City (Through the Govt)

No L 13706/D 24-5-49

Declines to Sanction the proposal

Code

ML
7635

Recovery of profession tax due to the Bangalore City Municipality from the officers and the appeals in Govt Service

P.W.D) Letter No. 344 C 477/48-19 dated the 31st March 1949 from the Municipal Commissioner, Bangalore City requesting sanction of Govt to the resolution of the Municipal Council dated the 7th March 1949 in this behalf

Hy-P)

—

The resolution of the Municipal Council runs as follows -

"It is resolved that by virtue of mutual or reciprocal duties and obligations, the Government be requested to recover the Profession Tax due from those in Government Service at the source as in the case of Income tax and the same be credited to the Municipal Funds"

2) It may be mentioned in this connection that if this procedure is allowed in one Municipality others may also ask for it

ML
7635-

Recovery of Professn tax due to the Bangalore City Mty from Govt Depts

same being done throughout the State and it may entail extra work on Govt Offices. all rounds submitted for orders

1007
11-4 49. (3) There are other departments of Government like the Electrical Dept, the Jail Dept, Public Works (Water Supply), Medical Dept which also collect moneys for services rendered to Govt servants and if the above proposal is accepted there might be requests for extending the practice in other cases also It is not suggested that the Government servants should be defaulters for any reason in payment of Municipal taxes, but the point to be considered appears to be that the practice should be the same for all rate-payers whether in Govt service or out of it It is not as though the Mun Council is without remedies in the matter of collection from people who are defaulters and if the Municipal Staff are active and avail themselves of the provisions of the bye-laws in the matter there would appear to be no room for such proposals

Pr 4 ens

+) PI put up papers as suggested

for
17/4/49

ML 7635

Recovery of Professional tax due by the City Mills from Govt servants from Rebate — ... — during July

5) This is not traceable from the lists. If required a reference will be made to the Municipal Commr Bangalore City in the matter

Fr 22/4/49.

6) Submitted please

for Secy

7) Submitted with a draft-letter to the Mil Commr. for appl

Sd/-
26-4-49

Fr 21/4/49

8) Submitted

Fr 27/4/49

Issued to the Mil Commr Bangalore in Dft L/1248 dt 28/4/49 — Calls for certain information

---

for
Sd/-
2/5/49.

Resubmitted

9) The Municipal Collector No K) 73 of 29 Sl 1-2 leading to the issue of letter No L 9933 dated 10th June 1930 is herewith put up

ML
7635

Recovery of professional tax due to Municipality from Govt servants from their pay —

7789

1) It is seen therefrom that Govt have taken the view that salary of Govt servants cannot be attached for Municipal dues in the circumstances, the proposal of the Bangalore City Municipal Council to recover from the pay of the officers employed the professional tax due to the Municipality, is for orders

10) Legal opinion was also taken on that occasion, but the Act in force then was the Mysore Regulation of 1901 It is for consideration whether legal opinion may be obtained again

11) The opinion of the Law dept may again be sought in the present proposal of the Municipality

12) Law Secy

Date 4/5/49
- 5 MAI 1949

7789/Con

PW 7635 Profession tax — money s- B.C.G

13/ The point for consideration is whether professional tax can be deducted out of pay at the source in the case of Government servants

14/ The precedent referred to relates to distraint warrants issued by the President of Hassan Town Municipal Council against certain officials for recovery of the amounts by attaching their pay It was suggested that the pay of the defaulters could not be taken as moveables and attached and they cannot be proceded against under Sec 83 of the Municipal Regulation, 1906 (vide F1 J)

15/ The present proposal is to deduct the professional tax at the source, viz out of the pay of the Government servants There is no provision in the City Municipalities Act for such a procedure Nor could distraint warrants be issued under Sec 96 of the City Municipalities Act, 1933 for distraint of moveables as pay is not so attachable

10891
9 MAI 1949

Law Secy) 9/5

16/ Genl Secy wpc) 11/5 12/5

17/ A draft reply as above may be submitted for consideration 12/5/49

18/ A draft reply is submitted for consideration 14/5/49

Genl Secy

19/ may be approved

Minister City Municipalities 17/5/49

S 49 Pr 14/5/49

P.G. 17/5/49

Date 17/5/1949

To

The Municipal Commissioner,
Bangalore city

L 13706 | ml 1048-159

Dated 24 5 49

Decline to [illegible] the proposal

B 14/7

MR 10-48-158

BANGALORE CITY MUNICIPALITY

GENERAL & REVENUE SECRETARIAT
5 APR 1949
MUNICIPAL BRANCH

No A4 C-477/48-49

MUNICIPAL OFFICES,
BANGALORE
Dated 31st March 1949

Encl one

FROM

A S KHALEEL, B A, B L,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

SECRETARY TO GOVT OF MYSORE
Date 2/4

Janab MIR SATDAR HUSSAIN, B A,
Secretary to the Government of Mysore,
General Department,
BANGALORE

Sir,

Subject - RECOVERY OF PROFESSION TAX DUE TO THE MUNICIPALITY FROM THE OFFICERS AND THE OFFICIALS IN GOVERNMENT SERVICES

I have the honour to state that in view of the great difficulty felt by the collection Staff of this Municipality in recovering arrears of Profession Tax due by the Government officers and the officials working in the various Government Departments in Bangalore City, it is resolved by the Municipal Council at their meeting held on 7-3-49 that the recovery of this Tax may be effected at the source of the income of the concerned as in the case of recovery of Income Tax

A copy of the Council Resolution is enclosed herewith for favour of information

I wish to add in this connection that recovery may be effected in two half-yearly instalments, unless the concerned assessers desire to have them recovered in monthly instalments

Despite pressure put upon officers by means of D O Letters, there was not been appreciable improvement in collection and the arrears recoverable amount to Rs 37840/- upto end of October 1948

I, therefore request you to kindly obtain sanction

PROCEEDINGS OF THE MEETING OF THE COUNCIL DATED 7-3-1949

93 Office Note placing before the Municipal Council a statement showing the Profession Tax due as on 1-11-1948 and requesting for a resolution by the Municipal Council for recovery of the Profession tax due from Government service at the source as in the case of income-tax so that the Government may be moved in the matter

Resolution - It is resolved that by virtue of mutual or reciprocal duties and obligations the Government be requested to recover the Profession Tax due from those in Government service at the source as in the case of income tax and the same be credited to the Municipal funds

Sd R SUBBAIYA
Honorary President

"COPY"

N Sidaa
for MUNICIPAL COMMISSIONER

To LL484 28/4/49

The Municipal Commr
Bangalore City
(Through the Pdt)

Subject:- Recovery of profession tax due to the Bangalore City Municipality from the officers and officials in Government Service ——=

Sir

With reference to your letter No: A4 C 477/48-49 dated the 31st April 1949 stating that the Bangalore City Municipal

Council Law passed a resolution
to the effect that the Govt
be requested to recover the
professional tax due from those
in Govt service at the source
as in the case of Income tax and
the same be credited to the
Municipal funds etc. I am
directed to state that this matter
was considered previously and
negatived by Govt. If
the Govt order is available
in your office a copy of it
same may be forwarded for
reference

Yours faithfully
for Secretary to Govt
Local Self Govt

6

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L12484

General and Revenue Secretariat,

Dated, Bangalore 28 4 1949

FROM

The Chief Secretary to the Government of His Highness the Maharaja of Mysore
General Department

TO

The Municipal Commissioner,
Bangalore City,
(Through the President)

SIR,

SUBJECT Recovery of profession yax due to the Bangalore City Municipality from the officers and officials in Government service

---

With reference to your letter No A4 C 477/48-49 dated the 31st April 1949 stating that the Bangalore City Municipal Council have passed a resolution to the effect that the Government be requested to recover the profession tax due from those in Government service at the source as in the case of Incometax and the same be credited to the Municipal funds etc , I am directed to state that the question of recovering municipal taxes due from the Government servants at the source appears to have been considered previously and negatived by Government If the Government Order is available in your office a copy of the same may be kindly forwarded for reference

Yours faithfully,

7/e

For Secretary to Government,
General Department.

L 13406 / 24/9/45 Mrk. 10-48-159 8

To

The Municipal Commissioner
Bangalore City
(Through the President)

Subject - Recovery of Professional tax due to the Bangalore City Municipality from the officers and the officials - in Govt. service.

Sir,

With reference to your letter No. A4C 477/48-49, dated 31st March 1949, stating that the Bangalore City Municipal Council have, at their meeting held on the 7th March 1949 resolved that the recovery of the Professional Tax may be effected at the source of the income of the concerned officers and officials in Government offices as in the case of the recovery of Income-tax Etc, I am directed

to state that there is no
provision in the City
Municipalities Act, 1933 for the adoption of
such a procedure, nor
could distraint warrants
be issued under section
96 of the said Act for the
distraint of moveables
as pay is not so attachable
In the circumstances,
I am to state that
Govt regret that the
proposal cannot be
~~sanctioned~~ accepted.

Yours faithfully

for

8/16/17

~~for~~ Secretary to Govt
General Dept

JLA S-Cy
By 14 S-Cy

L 13706/RL 10 48-159
24-5 49

xxxx

General Department

The Municipal Commissioner,
Bangalore City,
(Through the President)

SUBJECT Recovery of profession tax due to the Bangalore City Municipality from the officers and the officials in Government service

---

With reference to your letter No A4 C 477/48-49 dated 31st March 1949 stating that the Bangalore City Municipal Council have, at their meeting held on the 7th March 1949 resolved that the recovery of the Profession Tax may be effected at the source of the income of the concerned officers and officials in Govennment service as in the case of the recovery of Incometax, etc , I am directed to state that there is no provision in the City Municipalities Act 1933 for the adoption of such a procedure nor could distraint warrants be issued under section 96 of the said Act for the distraint of moveables as pay is not so attachable In the circumstances, I am to state that the Government regret that the proposal cannot be accepted

Yours faithfully,

For Secretary to Government,
General Department

G R S App F IX 4]

1948 - 49

File No.

Previous References (Ml)

Serial No.

Later References P=9 / E1

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1250

Part B for May '49

SUBJECT

Expenditure of Rs 500/= in connection with the deputation of a lady Ml Cbr of the Bangalore City Ml Cl to Bombay, Madras, Calcutta and Poona for studying and reporting about the amenities provided by those Municipalities Municipalities for the welfare of women

To The Ml Cmr, Bangalore City (through the Asst Controller to Govt)

G O No L 13461-2/D 17-5-49

Sanctions

Vide